IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Attn: Mail Stop Amendment

Hiromu TERAI : Patent Art Unit: 3681

Serial No. 10/565,372 : Examiner Sherry Lynn Estremsky

Filed: January 23, 2006 : Confirmation No. 2220

For: TWIN CLUTCH MANUAL GEARBOX

THE ASSISTANT COMMISSIONER FOR PATENTS

Sir:

Transmitted herewith is an Amendment in the above-identified application:

[X] No additional fee is required.

The fee has been calculated as shown below:

	CLAIMS		SMALL ENTITY	OTHER THAN A SMALL ENTITY
REMAINING	HIGHEST NO.			
AFTER	PREVIOUSLY	PRESENT	ADDIT.	ADDIT.
AMENDMENT	PAID FOR	EXTRA	RATE FEE	RATE FEE
TOTAL 20	- 20 =	0	x 25 = \$	x 50 = \$
INDEP 1	-3 =	0	x 105 = \$	x 210 = \$
[] 1ST PRESENTAT	ΓΙΟΝ OF MULT. DE	P. CLAIM	+ 185 = \$	+ 370 = \$
			TOTAL \$	TOTAL \$

- [X] The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 50-1836.
 - [X] Any additional excess claim fees under 37 C.F.R. 1.16.
 - [X] Any additional patent application processing fees under 37 C.F.R. 1.17.

Dated: June 3, 2008 / David L. Tarnoff/
David L. Tarnoff

Reg. No. 32,383

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AMENDMENT UNDER 37 CFR §1.111

Assistant Commissioner of Patents Washington, DC 20231

Sir:

In response to the March 21, 2008 Office Action, please amend the above-identified patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the <u>Listing of Claims</u>, which begins on page 3 of this paper. Claims 1-20 are pending, with claim 1 being the only independent claim.

Remarks/Arguments begin on page 8 of this paper.